HOW THE BOOKS ARE COOKED

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Why Systems That Burn People Can Still Look Efficient

By Sum Bunny

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Why Systems That Burn People Can Still Look Efficient

By Sum Bunny

A system that cannot count its own waste will mistake damage for efficiency.

Author's Note

As I write this essay, I am quitting cigarettes. Anyone who has tried knows the strange feeling: the rational choice is obvious, yet the body resists the change. Systems behave like that too. A change that would clearly improve survival can still feel difficult because the system has learned to run a different way.

I. The Comfort of Numbers

Every society relies on ledgers to decide what is affordable.

Governments keep budgets. Businesses keep balance sheets. Economists build models to track spending and debt. We trust these numbers because they help us decide what we can and cannot afford.

If the numbers are honest, the ledger functions like a map. It shows where resources are going and what our choices truly cost.

But a map is only useful if it shows the whole terrain.

When a measurement system leaves important costs out, the numbers can create a strange illusion: a destructive system can look efficient simply because the damage is not counted in the same place.

Economists sometimes debate the size of government debt using different accounting methods. Some calculations count only present obligations. Others attempt to include long-term commitments. Depending on what is measured, the totals can look dramatically different.

The disagreement is not simply about arithmetic.

It is about measurement.

Two ledgers can describe the same system while counting different **categories of cost**. One records what is immediately visible. The other attempts to account for pressures building over time.

Neither ledger is necessarily dishonest. But one of them may be incomplete.

And incomplete ledgers have a dangerous property.

They can make destructive systems appear cheaper than they really are.

This kind of blindness appears often in complex systems. Each institution manages its own responsibilities and its own accounting rules. When those ledgers are viewed in isolation, the system can appear stable even while instability accumulates elsewhere.

We might call this **ledger myopia**—the tendency of decentralized institutions to optimize locally while failing globally. Economists often describe related dynamics as **externalities** or **cost shifting**: situations where the benefits of an action appear in one ledger while the costs appear in another.

When accounting boundaries are drawn too narrowly, destructive patterns can look efficient simply because the full cost is never recorded in one place.

The system is not hiding its damage.
It is recording it somewhere else.

II. Combustive and Structural Systems

One way to understand this problem is to distinguish between two kinds of systems.

Some systems maintain order by **burning resources continuously**. They respond to instability after it appears and spend energy managing the consequences.

These are **combustive systems**.

Other systems attempt to maintain stability through structure, preventing instability from forming in the first place.

These are **structural systems**.

A fire department is combustive.
A fire-resistant building code is structural.

Combustive systems are necessary. Emergencies will always exist.

But when a society relies primarily on combustive responses—policing instead of prevention, emergency medicine instead of public health, crisis management instead of stability—it can appear efficient while quietly consuming enormous resources.

The system looks disciplined because each response is justified individually.

But the fires keep returning.

III. How Systems Hide Their Costs

Some systems appear efficient only because their costs are scattered.

Consider how societies manage poverty.

One part of government pays for welfare programs.
Another pays for policing.
Another pays for prisons.
Hospitals absorb emergency medical costs.
Cities manage homelessness services.

Each office sees only its own budget.

But these costs are connected. They are different responses to the same underlying instability.

Take a simple example. When someone cannot afford regular medical care, illness often goes untreated until it becomes severe. Eventually that person may end up in an emergency room where treatment is far more expensive than earlier care would have been.

Preventive care is not perfect, but across large populations it consistently reduces severe and expensive medical crises.

From the perspective of each institution the expense looks unavoidable.

From a wider perspective it is the cost of failing to stabilize the system earlier.

The system did not save money.

It simply waited until the bill arrived in a more expensive room.

IV. The Snapshot Problem

Institutions record decisions in snapshots, but human pressure builds over time.

Contracts, transactions, and signatures capture moments. They record that an agreement was made or a payment occurred.

Legal systems rely on simplified records because they must make decisions at scale.

But human survival does not operate in moments.

Rent accumulates month after month. Illness progresses gradually. Financial stress builds until it becomes unavoidable.

When continuous pressure is recorded only in isolated snapshots, something important disappears.

The file shows the agreement.

It does not show the circumstances that produced it.

When systems measure life too narrowly, coercion can vanish between frames.

The camera was simply too slow to capture the force applied.

V. Why Obedience Looks Like Choice

Modern economies often describe employment as a voluntary exchange between individuals. A worker chooses to take a job. An employer chooses to hire.

But the official record does not include the cost of saying no.

If refusing a job threatens a person's ability to meet basic survival needs—food, housing, medicine—the decision is no longer simply about wages.

The contract records the signature.
The ledger records the wage.

It does not record the insulin.

It is true that survival has always required effort. Human beings have always had to gather food, build shelter, and care for one another.

The question is not whether work exists.

The question is how survival is organized.

In a technologically advanced society capable of producing enormous wealth, tying basic survival directly to economic obedience is not a natural law.

It is a system design.

VI. The Importance of Exit

Freedom depends on the ability to walk away from specific arrangements—even if no one fully escapes the larger system.

If leaving a job, a landlord, or a city threatens a person's basic survival, participation becomes difficult to refuse.

Economists sometimes describe this as the problem of **exit**.

Political economist Karl Widerquist has argued that participation cannot be meaningfully called voluntary if people lack the resources needed to refuse harmful arrangements.

Exit in this sense does not mean leaving society entirely.

It means having enough security that participation in particular arrangements remains genuinely voluntary.

Yet the cost of exit rarely appears in institutional ledgers.

VII. Counting the Full System

This problem does not belong to one political ideology.

Fiscal conservatives worry about waste.
Progressives worry about human suffering.

Both concerns point toward the same accounting problem.

When costs are scattered across institutions and across time, systems can spend enormous resources while appearing disciplined on paper.

What looks like fiscal restraint in one ledger may simply be deferred spending in another.

The cost of poverty is not limited to welfare spending. It includes policing, incarceration, emergency healthcare, administrative bureaucracy, lost productivity, and long-term health damage.

Taken together, these costs can **rival or exceed** the price of stabilizing people's lives earlier.

Critics correctly point out that preventive policies must apply to large populations while emergency responses affect fewer people. Prevention is not always cheaper in simple budget terms.

But this comparison often misses the wider economic picture.

Economies function best when large portions of the population are healthy, educated, and able to participate.

Stability is not simply a moral goal.

It is also an investment in human capacity.

Stabilizing policies must also consider inflation and supply constraints. If additional income simply chases a fixed supply of housing, food, or energy, prices can rise and absorb the benefit. Stability therefore requires attention not only to income but also to the real capacity of the economy—housing supply, healthcare access, food production, and infrastructure.

Systems rarely reform themselves easily. Institutions that manage instability often develop incentives to preserve their roles. Economists sometimes describe this through **public choice theory**.

Seeing the full ledger does not automatically produce reform.

But it does clarify what the system is actually paying for.

The ledger decides what a society believes it can afford.

VIII. The Ledger and the Light

The problem is not that the numbers are wrong.

The problem is that the ledger is incomplete.

Costs are scattered across institutions. Pressures are recorded too slowly to reveal coercion. Damage appears years after the decisions that created it.

Under those conditions the ledger can appear balanced even while the system quietly burns through human lives.

This insight is not entirely new. Even Adam Smith observed that economic systems often produce outcomes that no single participant intends.

Complex systems can generate distortions without anyone deliberately creating them.

Quitting smoking feels difficult because the body has learned to run a certain way.

Changing social systems can feel similar.

The habits are old.
The incentives are familiar.

Until we see the full cost of combustion, the system simply lights the next cigarette.

No single person is secretly cooking the books.

The distortion emerges naturally from institutions that measure only their own ledgers.

But the result is the same.

The books were never neutral.

They were cooked by the structure of the system itself.

Publication Note

First edition prepared for archival publication on the Internet Archive as part of the Sum Bunny essay sequence exploring systems, incentives, and the economics of stability.

Appendix

Combustive Systems and the “Vampire Machine”

This essay is part of a broader line of inquiry exploring how complex systems maintain stability.

In earlier work, particularly the essay **“The Vampire Is a Machine,”** I described certain institutional structures as systems that sustain themselves by continuously extracting resources from the environments around them. These systems appear stable because they constantly consume energy, labor, and attention in order to keep operating.

The metaphor of the vampire was intended to describe a mechanism rather than a villain. The system does not require malicious actors. It only requires structures that survive by drawing resources from outside themselves.

The framework used in this essay develops a related distinction.

Some systems maintain order through **combustion**—they repeatedly expend resources to manage crises after they appear. Policing, emergency medicine, and crisis management are examples. These systems are necessary, but they are also expensive when relied upon as the primary method of maintaining stability.

Other systems maintain order through **structure**. Their design reduces the frequency or intensity of crises before they occur. Infrastructure, public health systems, and institutional stability mechanisms often function this way.

The concept introduced in this essay—**ledger myopia**—helps explain why societies sometimes rely heavily on combustive responses even when structural solutions might be more efficient over time.

When the costs of instability are scattered across different institutions and different time horizons, no single ledger captures the full expense of the system. Each institution may appear fiscally disciplined within its own accounting framework while the system as a whole accumulates costs elsewhere.

Under those conditions, combustive systems can appear affordable even when they are expensive at the societal level.

This appendix is not intended to argue for any single policy solution. Instead, it situates the essay within a broader attempt to understand how accounting systems, institutional incentives, and measurement boundaries shape the way societies perceive cost, efficiency, and stability.

Related Essays in This Series

- **The Vampire Is a Machine**
  Explores how systems can sustain themselves through continuous extraction of resources.
- **The Epstein Economy**
  Examines how certain economic structures reward behaviors that appear profitable within narrow accounting frameworks while generating broader social costs.
- **How the Books Are Cooked**
  Introduces the concept of ledger myopia and the distinction between combustive and structural systems.

Series Theme

Across these essays, the central question remains the same:

How do systems that appear rational at the local level produce outcomes that are costly, unstable, or destructive at the societal level?

The answer often lies not in individual behavior, but in the **boundaries of the ledgers used to measure the system itself.**

Author's System Note

This essay is part of a broader series of essays exploring how complex systems maintain stability, distribute costs, and shape human incentives.

Across these essays, I use a recurring distinction between **combustive systems** and **structural systems**.

Combustive systems maintain order by continuously expending resources to respond to crises after they appear.
Examples include emergency medicine, reactive policing, and crisis management institutions.

Structural systems maintain order through design. Their architecture reduces the frequency or severity of crises before they occur. Infrastructure, public health systems, and certain forms of social stability can function this way.

The concept introduced in this essay—**ledger myopia**—describes how decentralized institutions may optimize their own budgets while failing to account for system-wide costs.

Because costs are scattered across different ledgers and time horizons, combustive systems can appear fiscally disciplined even when they are expensive at the societal level.

This framework appears across several related essays, including:

• *The Vampire Is a Machine* — systems sustained by continuous extraction
• *The Epstein Economy* — incentive structures that reward locally profitable but socially destructive behavior
• *How the Books Are Cooked* — accounting boundaries and ledger myopia

Together these essays explore a central question:

How do systems that appear rational at the local level produce outcomes that are costly or unstable at the societal level?

Often the answer lies not in individual intentions, but in the **boundaries of the ledgers used to measure the system itself.**

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This was written through a collaboration between a human author and AI systems acting as analytical tools. The machines provided structure; the human provided judgment. Nothing appears here that the author did not personally create, refine, choose, and claim.

Hey Josiane,
Thank you for being so compassionate and supportive as I struggle to be nicotine free.
Sum Bunny Loves You!!!

FREE FLASH